

# Schedule of Selected Statistics User Guide Year Ended June 30, 2021

PREPARED FOR SCHOOL DISTRICT'S/CHARTER SCHOOL'S INDEPENDENT AUDITOR  
MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

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**STATE FINDINGS**

If the district/charter school has a state finding, please format the finding similar to the findings in the schedule of findings and question costs including the district's/charter schools' response.

**1. CALENDAR (SECTIONS 160.041, 171.029, 171.031, AND 171.033 RSMO)****DATA DESCRIPTION:**

- School code is not required unless it helps define a unique calendar.
- Must include begin and end grade.
- Half-Day Indicator should be either AM or PM and is only applicable to prekindergarten and kindergarten grade levels.
- Standard Day Length (SDL) is the total number of hours between the starting time of the first class and the dismissal time of the last class of the regular school day, minus the time allowed for lunch and one passing time. The SDL should be carried out to four decimal places.
- Hours-in-session is the sum of the total hours in which students are under the direct supervision of certificated instructors and should be carried out to four decimal places. There is no allowance to not include a day of attendance so all days and hours must be reported.
- The number of days that classes were in session and students were under the direction of teachers during the school year.
- If a district or charter school is claiming prekindergarten students for state aid a calendar must be reported.

**DATA SOURCE:**

- District's/charter school's student information system.
- Core Data Screen 10, June Cycle, school board minutes adopting the calendar and subsequent amendments, and other supporting documentation.
- District/Charter School can provide a report of information reported into Core Data for the calendar.
  - The Report is located on the Core Data Collection left hand navigational tree under "Reports", "Screen Prints" and is entitled "10 Calendar".

**CONSIDERATIONS:**

- If various buildings or grade spans in the district/charter school operated with a different number of days or hours-in-session, they should have separate calendars.
- Full-day kindergarten or prekindergarten may be included in the same calendar with other grades if the days and hours-in-session are the same, i.e. K-6, PK-5.
- Do not include hours or days for weather forgiveness days or days used to make up days missed the previous year.
- For additional information on inclement weather forgiveness, see the document entitled "Inclement Weather Make-up Requirements" found at <https://dese.mo.gov/financial-admin-services/school-finance/finance-topics-procedures>.

## 2. ATTENDANCE HOURS

### DATA DESCRIPTION:

- Total attendance hours of PK-12 students allowed to be claimed for the calculation of Average Daily Attendance (ADA) for each building and grade.
- Full-Time & Part-Time attendance hours for all resident I and resident II students allowed to be claimed for ADA for the regular year for each building and grade.
- Remedial attendance hours for all resident I and resident II students allowed to be claimed for ADA for the regular year for each building and grade.
- Other
  - Deseg In attendance hours for all Deseg In students allowed to be claimed for ADA for the regular year for each building and grade.
  - Federal Lands attendance hours for all federal lands students allowed to be claimed for ADA for the regular year for each building and grade.
- Summer school attendance hours for all students allowed to be claimed for ADA for summer school for each building and grade.
- SY 2020-21 attendance hour claiming is governed by [5 CSR 30-660.085 Attendance Hour Reporting](#). A FAQ and other guidance documents can be found linked in the document titled [Attendance Hour Reporting](#).

### DATA SOURCE:

- District/charter schools student information system.
  - Student accounting system
  - Teacher attendance records
  - Other attendance records
  - Other supporting documentation
- August MOSIS Student Enrollment and Attendance file
- June MOSIS Student Enrollment and Attendance file
- District/Charter School can provide reports of information reported in Core Data Collection for the following screens:
  - Core Data Screen 10
    - The Report is located on the Core Data Collection left hand navigational tree under "Reports", "Screen Prints" and is entitled "10 Calendar".
  - Core Data Screen 14
    - The Report is located on the Core Data Collection left hand navigational tree under "Reports", "Summary Reports" and is entitled "Attendance Hour Summary".
  - Core Data Screen 15
    - The Report is located on the Core Data Collection left hand navigational tree under "Reports", "Screen Prints" and is entitled "15 Home School/Free and Reduced Lunch".
  - Core Data Screen 16
    - The Report is located on the Core Data Collection left hand navigational tree under "Reports", "Summary Reports" and is entitled "Attendance Hours Summary".

**CONSIDERATIONS:**

- Prekindergarten attendance hours are only allowed on a limited number of prekindergarten students and are calculated by taking the actual attendance hours divided by total hours-in-session of the first grade calendar for the building but in no case more than twice the K-A or K-P hours-in-session (actual calendar).
  - To claim a prekindergarten student for state aid the student must qualify for free and reduced lunch.
  - The number of prekindergarten students a district can claim is limited to 4% of the district's/charter schools K-12 free and reduced lunch population (exact count can be found on Core Data Screen 15 in the field "Total Number of PK Students Eligible to be Claimed for State Aid".)
  - Other considerations can be found in the document entitled "PK Eligibility for State Aid" located at <https://dese.mo.gov/financial-admin-services/school-finance/finance-topics-procedures>.
- Do not include hours or days for weather forgiveness days or days used to make up days missed the previous year.
- No attendance hours can be claimed during days school was not in-session for COVID-19. (The calendar will be greatly reduced from the minimum required by law of 1,044. Districts and charter schools should request hours to be forgiven by the commissioner of education for the time they were unable to attend regular days and any weather make-up hours that would have been attended if not for COVID-19.)
- Calendar days and hours in-session, weather hours, and weather make-up hours as reported on Core Data Screen 10 correspond to the student information system of the district or charter school.
- Students must be in attendance in an instructional capacity under the direct supervision of a certificated employee of the district/charter school to be counted for attendance purposes. A district/charter school may have policies allowing an excused absence for various purposes such as illness, religious beliefs, testing, etc., however, there is no authority to give attendance credit for student's not in attendance nor under the direct supervision of a certificated teacher. There is also no allowance to not include a day of attendance so all days and hours must be reported.
- Attendance hours for instruction time where the teacher was paid with Career Ladder Funds cannot be claimed for state aid.
- Summer school attendance hours are reported by the district on the MOSIS Student Enrollment and Attendance file, August Cycle, which populates Core Data Screen 16.
- Remediation outside the traditional school day and the inclusion of those attendance hours in average daily attendance are discussed in Section 167.640, RSMo. For more information, see the document entitled "Attendance Hour Reporting" located at <https://dese.mo.gov/financial-admin-services/school-finance/finance-topics-procedures>.
- Other non-traditional attendance hours can only be claimed in accordance to applicable law and department administrative rules. For more information, see the document entitled "Attendance Hour Reporting" located at <https://dese.mo.gov/financial-admin-services/school-finance/finance-topics-procedures>.

**3. SEPTEMBER MEMBERSHIP****DATA DESCRIPTION:**

- Count of resident students in grades PK-12 taken the last Wednesday in September who are enrolled on the count day **and** in attendance at least 1 of the 10 previous school days, by grade at each attendance center.

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**DATA SOURCE:**

- District's/charter school's student information system.
  - Student accounting system
  - Teacher attendance records
  - Other attendance records
  - Other supporting documentation
- MOSIS Student Core file
  - Core Data Screen 16
    - The Report is located on the Core Data Collection left hand navigational tree under "Reports", "Summary Reports" and is entitled "Attendance Hour Summary".

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**CONSIDERATIONS:**

- Part-time students are reported on FTE basis. For example, a part-time student enrolled 4 hours in a 6-hour day equals 0.67 FTE.
- Students attending an alternative school or an area career center part of the day and their home school the remainder of the day should be counted as full-time students in the regular school in their home district.
- Only PK students claimed for state aid should be included in the September Membership count.
- Membership for Title I extended day kindergarten should not be reported.
- Special education kindergarten students whose IEPs call for full-day attendance should be reported for membership in full-day kindergarten.
- Membership of students for whom the home district/charter school pays full tuition is reported by the home district (Res. II).
- Membership of students for which local tax effort only is paid is not reported by the home district.
- Membership of students for whom parents have paid tuition is not reported by any district/charter school.
- For a student to be counted in membership, the field in the MOSIS Student Core file "Enrolled on Count Day" must contain a "Y" and the field "One Prior 10" must contain an "N".

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**4. FREE AND REDUCED PRICED LUNCH FTE COUNT (SECTION 163.011(6), RSMO)**


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**DATA DESCRIPTION:**

- Full-time equivalency (FTE) count taken the last Wednesday in January of resident students enrolled in grades K-12 **and** in attendance one of the 10 preceding school days whose eligibility for free or reduced lunch is documented through the application process using federal eligibility guidelines or through the direct certification process. Desegregation students are considered residents of the district in which the students are educated.

**DATA SOURCE:**

- MOSIS Student Core file and Core Data Screen 15, February Cycle, and other supporting documentation.

**CONSIDERATIONS:**

- The State FTE count will likely differ from the federal programs headcount.
- Part-time students are reported on FTE basis. For example, a part-time student enrolled 4 hours in a 6-hour day equals 0.67 FTE.
- An eligible student attending full time in KA or KP is to be reported as .5 FTE.
- Students are counted regardless of whether or not they actually eat breakfast/lunch.
- Students for whom DESE does not distribute state aid are not counted (i.e., Parents as Teachers Program, state schools).
- For a student to be counted, the field in the MOSIS Student Core file "Enrolled on Count Day" must contain a "Y" and the field "One Prior 10" must contain an "N".

**5. FINANCE****5.1 DATA DESCRIPTION:**

- The district/charter school maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033 RSMo.
- Section one data description

**5.1 DATA SOURCE:**

- Section one data source.

**5.1 CONSIDERATIONS:**

- Section one considerations.

**5.2 DATA DESCRIPTION:**

- The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of Average Daily Attendance, which includes the reporting of calendar and attendance hours, for all students in accordance with all applicable state rules and regulations. Sampling of records included those students receiving instruction in the following categories:
  - Academic Programs Off-Campus
  - Career Exploration Program – Off Campus
  - Cooperative Occupational Education (COE) or Supervised Occupational Experience Program
  - Dual enrollment
  - Homebound instruction
  - Missouri Options
  - Prekindergarten eligible to be claimed for state aid
  - Remediation eligible to be claimed for state aid

- Sheltered Workshop participation
- Students participating in the school flex program
- Traditional instruction (full and part-time students)
- Virtual instruction (MOCAP or other option)
- Work Experience for Students with Disabilities
- Section two data description

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**5.2 DATA SOURCE:**

- Section two data source.

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**5.2 CONSIDERATIONS:**

- Section two considerations.

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**5.3 DATA DESCRIPTION:**

- The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.
- Section three data description.

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**5.3 DATA SOURCE:**

- Section three data source.

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**5.3 CONSIDERATIONS:**

- Section 3 considerations.

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**5.4 DATA DESCRIPTION:**

- The district/charter school maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of the State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations.
- Section four data description

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**5.4 DATA SOURCE:**

- Section four data source.

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**5.4 CONSIDERATIONS:**

- Section four considerations.

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**5.5 DATA DESCRIPTION:**

- The amount of the bond purchased for the district's treasurer pursuant to Section 162.401, RSMo.



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**5.5 DATA SOURCE:**

- District/charter school financial records and other documentation.

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**5.5 CONSIDERATIONS:**

- Section 162.401, RSMo.

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**5.6 DATA DESCRIPTION:**

- Indicate compliance with state statutes requiring the district's/charter school's deposits were secured at all times during the year by FDIC insurance or other allowable securities as required by Sections 110.010 and 110.020, RSMo.

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**5.6 DATA SOURCE:**

- District's/charter school's financial records and other documentation.

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**5.6 CONSIDERATIONS:**

- Sections 110.010 and 110.020, RSMo.

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**5.7 DATA DESCRIPTION:**

- Indicate compliance in accordance with Section 108.180, RSMo, that the district maintained a separate bank account for all Debt Service Fund monies.

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**5.7 DATA SOURCE:**

- District's financial records and other documentation.

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**5.7 CONSIDERATIONS:**

- Section 108.180 and 165.011, RSMo.

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**5.8 DATA DESCRIPTION:**

- Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records.

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**5.8 DATA SOURCE:**

- District's/charter school's financial records and other documentation.

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**5.8 CONSIDERATIONS:**

- Section 163.172 and 163.021.3, RSMo.
- Salaries reported in the MOSIS October Educator Core and Educator School Records are reported as if the employee worked the entire year (i.e. if an employee had a late hire or early termination date, the salary reported in Core Data equals the salary at the specified

FTE for the entire year). Therefore, it is necessary to compute what the annual salary would have been using data from payroll records and/or contracts.

- The penalty for noncompliance with the minimum salary requirements of Section 163.172, RSMo, is stated in Section 163.021.3, RSMo. The statutory penalty for noncompliance is a reduction of the Basic Formula to the 1993-94 amount per eligible pupil.

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#### 5.9 DATA DESCRIPTION:

- If the district transferred an amount in excess of the “adjusted expenditure” amount, the district must have met certificated salary compliance (certain restrictions apply) in the prior year **and** the board must pass a resolution, recorded in the minutes, with the following information (Chapter 165.011.4(5), RSMo):
  - Board approval of the transfer.
  - Proposed project for which the money will be used (a list of specific project(s), not simply referred to as “future projects”).
  - Estimated expenditure date.

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#### 5.9 DATA SOURCE:

- District’s financial records, Annual Secretary of the Board Report, and board minutes.

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#### 5.9 CONSIDERATIONS:

- Section 165.011, RSMo.
- The board resolution must reflect this information each year a transfer exceeding the “adjusted expenditure” amount is made.
- If a district exceeds its transfer authority Section 163.031, RSMo, requires DESE to deduct the amount of the excess transfer from a district’s state aid in a subsequent year. The state aid shall be deducted over no more than five school years following the school year of an unlawful transfer based on a plan approved by DESE.

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#### 5.10 DATA DESCRIPTION:

- Indicate if the district/charter school published a summary of the prior year’s audit report within thirty days of the receipt of the audit pursuant to Section 165.121, RSMo.

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#### 5.10 DATA SOURCE:

- District’s/charter school’s financial records, board minutes, copy of public posting.

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#### 5.10 CONSIDERATIONS:

- Section 165.211, RSMo.

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#### 5.11 DATA DESCRIPTION:

- Indicate if the district has a professional development committee plan adopted by the board with the professional development committee plan identifying the expenditure of seventy-five percent (75%) of one percent (1%) of the current year basic formula apportionment. Remaining 25% of 1% if not spent must be restricted and spent on appropriate expenditures

in the future. The PDC spending requirement is modified to seventy-five percent (75%) of one half percent (1/2%) of the current year basic formula apportionment if through fiscal year 2024 the amount appropriated and expended to public schools for transportation is less than twenty-five percent (25%) of allowable cost. (Not applicable to charter schools.)

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**5.11 DATA SOURCE:**

- District/charter school financial records, board minutes, professional development committee plan, and basic formula calculation line 17B.

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**5.11 CONSIDERATIONS:**

- Section 160.530 and 168.400, RSMo.

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**5.12 DATA DESCRIPTION:**

- Indicate the amount spent for approved professional development committee plan activities.

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**5.12 DATA SOURCE:**

- District/charter school financial records showing expenditures under Function Code 2214, professional development committee plan.

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**5.12 CONSIDERATIONS:**

- Section 160.530 and 168.400, RSMo.

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**5.13 DATA DESCRIPTION:**

- The district/charter school has posted, at least quarterly, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursement for the current calendar or fiscal year on the district or school website or other form of social media as required by Section 160.066, RSMo.

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**5.13 DATA SOURCE:**

- District/charter school financial records and website or social media page.

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**5.13 CONSIDERATIONS:**

- Section 160.066, RSMo.
- [Reporting Requirements guidance](#).

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**6. TRANSPORTATION (SECTION 163.161, RSMO)**

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**6.1 DATA DESCRIPTION:**

- Indicate whether the district's/charter school's' student transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.

- SY 2020-21 This should include a verification that the district's/charter school's student transportation allowable costs have been coded appropriate for CARES Act funds as follows:
  - CARES ACT GEER Transportation Supplement Grant and Relief Funds such as ESSER reimbursed expenses should be e coded to Function Code 2558 (Non-Allowable Transportation), this eliminates the double-claiming of expenses.

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**6.2 DATA DESCRIPTION:**

- Indicate whether the district's/charter schools' student transportation ridership records are so maintained as to accurately disclose in all material respects the average number of regular riders transported. If the records are not maintained in this manner, please indicate FALSE for this line item. Then in the finding/comments, the auditor can address what was recommended to be done to correct the records and if they were corrected.

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**6.3 DATA DESCRIPTION:**

- The average eligible average daily transported (ADT) and the average ineligible ADT as verified by the district's/charter school's ridership lists. The ridership lists developed for the first semester (by the second Wednesday of October) and for the second semester (by the second Wednesday of February) are added together and separated into different categories. This includes non-disabled K-12, career education, and K-12 students with disabilities. The total of the lists should be reported, not the average.

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**6.3 CONSIDERATIONS:**

- The lists should be an accurate reflection of students who are riding the school bus on a regular basis (minimum of once per week). These lists should not include students that do not ride the bus on a regular basis. The lists should document which students live more than one mile from school and which students live less than one mile from school.
- Early Childhood Special Education (ECSE) student data should not be reported on the Application for State Transportation Aid.
- Detailed criteria for Eligible ADT and Ineligible ADT are included in the Missouri State Transportation Aid Document Preparation Manual.

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**6.4 DATA DESCRIPTION:**

- Mileage records maintained by the district/charter school.

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**6.5 DATA DESCRIPTION:**

- Total mileage calculated from bus odometer readings on the first and last day of school and all trip sheets.

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**6.5 CONSIDERATIONS:**

- If a bus is used for multiple routes that are different eligibility types like non-disabled and early childhood special education, or K-12 students with disabilities routes and career education routes, the mileage must be tracked separately.
- Early childhood special education miles (and ridership) are not reported.

- Spare buses should have trip sheets completed with every use.
- Any miles associated with the CARES Act GEER Transportation Supplement or Relief Funds such as ESSER reimbursed expenditures should not be reported on the Application for State Transportation Aid.
- Accurate mileage cannot be obtained from the route listing submitted for approval to the local board of education.

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#### 6.6 DATA DESCRIPTION:

- Total eligible and ineligible mileage calculated from bus odometer readings on the first and last day of school, making appropriate adjustments for ineligible miles as determined by log sheets created for non-route uses. This method may be used to calculate “actual” miles.
  - Eligible miles include:
    - Non-Disabled Student Route Miles which are the total non-disabled route miles **actually** traveled for the year to transport eligible non-disabled students.
    - Students with Disabilities Route Miles which are the total students with disabilities route miles **actually** traveled for the year.
    - Area Career Center routes.
  - Ineligible miles include:
    - Disapproved Route Miles (Shuttle Routes, Regular Summer School, and Non-Special Education Early Childhood Routes) which are the total disapproved route miles **actually** traveled for the year.
    - Non-Route Miles (Activity Trips, Field Trips, and Maintenance Miles) which are the total non-route miles traveled for the year.

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#### 6.6 CONSIDERATIONS:

- If a bus is used for multiple routes that are different eligibility types like non-disabled and early childhood special education, or K-12 students with disabilities routes and career education routes, the mileage must be tracked separately.
- Early childhood special education miles are not reported.
- Any miles associated with the CARES Act GEER Transportation Supplement or Relief Funds such as ESSER reimbursed expenditures should not be reported on the Application for State Transportation Aid.
- All regularly scheduled shuttle runs between buildings, summer school transportation (for other than approved students with disabilities), routes run solely for transporting students who live less than one mile from school, routes for non-special education early childhood, and regularly scheduled before and after school activity miles are considered ineligible miles.
- Activity trips, field trips, miles accumulated for maintenance purposes, licensing and testing purposes, and inspection purposes are also ineligible miles.
- All miles traveled that do not appear on a district's\charter school's school transportation route listing are considered ineligible miles.

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#### 6.7 DATA DESCRIPTION:

- The total number of days the district's\charter school's transportation system operated.

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**6.7 CONSIDERATIONS:**

- Only include days in the count the district/charter school physically picked up students to bring them to and from school. This may include days that did not meet the minimum day length and therefore cannot be counted on the district's calendar as a day.
- Do not include weather forgiveness days as a day unless students were physically transported.